



## COUNTY OF PLACER

## OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA  
Auditor-Controller  
E-mail: [asisk@placer.ca.gov](mailto:asisk@placer.ca.gov)

NICOLE C. HOWARD, CPA  
Assistant Auditor-Controller  
E-mail: [nhoward@placer.ca.gov](mailto:nhoward@placer.ca.gov)

October 5, 2022

Mr. Gayfield, Director of Parks and Open Space  
Placer County Department of Parks and Open Space  
3091 County Center Dr, Ste 220  
Auburn, CA 95603

Re: Transfer of Accountability of the Department of Parks and Open Space Assets

Dear Mr. Gayfield:

The purpose of our review was to determine whether there has been a proper transfer of accountability of the assets under the control of the Department of Public Works (DPW) to the new Director of Parks & Open Space, Steve Gayfield. Due to a County re-organization, the Parks Division was separated from DPW, and the new Department of Parks and Open Space (Department) was established. During our review, we made inquiries with Department personnel, physically verified capital assets and non-capital assets, and reviewed financial assets and related documentation as of April 11, 2022.

The funds and cost centers included in our review are listed in Attachment A.

As a result of our review, we have determined the accountability of assets of the Department has been properly transferred. However, during the course of our review, we noted other areas where internal controls could be strengthened. Accordingly, our observations and recommendations are as follows:

### **Observation #1 – Capital Assets**

During our physical inspection of the Department's capital assets, we noted the following assets did not have a capital asset identification tag affixed to the asset or the asset tag was defaced beyond recognition. As required by *Section 6 - Tagging Procedures of the Placer County Policies and Procedures Guide for Capital Assets* (Guide), all capital assets will be assigned a capital asset identification number and identification tag:

#### Assets with No Capital Asset Identification Tag

Asset#: 31618 Ditch Witch / SK850  
Asset#: 32047 2020 Yamaha / Kodiak 450  
Asset#: 32356 2020 R&J Equipment Trailer

#### Assets with Defaced Capital Asset Identification Tag

Asset#: 30316 Smitchco Turf Sweeper

Asset#: 29794 Turfco Top Dresser

Asset#: 30332 Toro Riding Lawn Mower

Asset#: 30333 Toro Riding Lawn Mower

#### Recommendation

We recommend that the Department follow the Tagging Procedures per Section 6 of the Guide and have a capital asset identification tag assigned and affixed to the assets (#31618, #32047, #32356, #30316, #29794, #30332, and #30333). Going forward, when a capital asset identification tag is discovered to be missing or defaced beyond recognition, we recommend the Department follow the aforementioned procedures.

#### ***Department's Response:***

*We have requested and received new asset tags for any missing or defaced asset tags. We are in the process of applying them now. We will order any replacement asset tags needed after our annual capital asset audit.*

#### **Observation #2 – Non-Capital Assets (NCA's)**

During our review, we noted the Department did not maintain complete and accurate records of their NCA's, including equipment being utilized by employees while teleworking, consequently, making it difficult to ensure all County property is accounted for and all issued property is returned upon separation of an employee. Below are the concerns related to the non-capital asset equipment list that were identified during the review:

- Equipment identified during the on-site visit (e.g., TV, printer, ice maker) were not listed on the Department NCA's inventory.
- The Department NCA's inventory for computers and peripherals contains inaccurate employee assignments or identifying numbers (i.e. serial number).
- Telework equipment such as laptops, monitors, docking stations were not recorded on the Department NCA's inventory.
- Cell phones utilized by employees are not tracked with information such as brand, make, serial number, asset number or any other identifiable information.

#### Recommendation

We recommend the Department develop policies and procedures identifying items that will be tracked as NCA's, the methodology for tracking and maintaining the complete record of the Department's NCA's, and assign overall responsibility for NCA's to one or more specific individuals. We also recommend the complete record of the Department NCA's include equipment details such as brand, make, model, serial number, asset number, or any other identifiable information that would be useful in identifying specific items to collect. To assist in these efforts, the Auditor-Controller recently published the Non-Capital Assets Policy as a reference. Finally, we recommend the Department utilize this record as part of the Department's exit checklist to ensure all issued property is returned upon separation of an employee.

***Department's Response:***

*We will add our NCAs to our current list of capital assets for tracking purposes. We will also include these items on our exit checklist to verify they are returned upon separation from the County.*

**Observation #3 – Incorrect Fund Assignment**

During our review, we noted that one of the Department's governmental funds (FD14657 CSA 28 Z196 Alexandria Estates Landscape) and its related Cost Center and Program (CC12032 and PG120066) has not been moved to the new department in Workday. Currently, this fund is assigned under the responsibility of the Department of Public Works (which housed the former Parks Division).

Recommendation

We recommend the Department create a request in Workday to move the above fund and its related worktags to the new department. Once the request is fully approved in Workday, the Workday Support Organization will make the change in the system accordingly.

***Department's Response:***

*We submitted a request in Workday to have (FD14657 CSA 28 Z196 Alexandria Estates Landscape) moved from DPW to the Department of Parks and Open Space.*

The Department's responses to our recommendations identified by our review are included above. We did not audit their responses and, accordingly, we do not express an opinion on them.

We appreciate the courtesy and cooperation of the Department staff throughout the course of this review.

Respectfully,



Nicole C. Howard, CPA  
Assistant Auditor-Controller

cc: Andy Fisher, Parks Administrator, Department of Parks and Open Space  
Dena Lockard, Administrative & Fiscal Officer – I, Department of Parks and Open Space  
Daniel Fonner, Parks & Grounds Superintendent, Department of Parks and Open Space  
Placer County Audit Committee

Department of Parks and Open Space  
Funds and Cost Centers  
Attachment A

<b>FUND</b>	<b>FUND TITLE</b>	<b>COST CENTER</b>	<b>COST CENTER TITLE</b>
FD10000	General Fund	CC12015	Parks & Grounds Maintenance
FD13100	Capital Projects Fund	CC12085	Parks & Grounds – Capital Improvements
FD13108	PVPRD Neighborhood Park Development Fund	CC19198	PVPRD Neighborhood Park Development Fees
FD13300	FD13300 North Tahoe PUD & Martis Valley Area - Park Dedication Fees	CC12063	North Tahoe PUD & Martis Valley Park Dedication Fees Area #1
		CC19463	North Tahoe Park Dedication Fees Area #1B
FD13301	Tahoe City PUD - Park Dedication Fees	CC12064	Tahoe City Park Dedication Fees Area #2
		CC19464	Tahoe City Park Dedication Fees Area #2B
FD13302	Colfax Area - Park Dedication Fees	CC12065	Colfax Area Park Dedication Fees #3
		CC19465	Colfax Area Park Dedication Fees #3B
FD13303	Foresthill / Todd Valley Area - Park Dedication Fees	CC12066	Foresthill / Todd Valley Park Dedication Fees Area #4
		CC19466	Foresthill / Todd Valley Park Dedication Fees Area #4B
FD13304	Auburn / Meadow Vista Area - Park Dedication Fees	CC12067	Auburn / Meadow Vista Park Dedication Fees Area #5
		CC19467	Auburn / Meadow Vista Park Dedication Fees Area #5B
FD13305	Lincoln Area - Park Dedication Fees	CC12068	Lincoln Park Dedication Fees #6
		CC19468	Lincoln Park Dedication Fees #6B
FD13306	Loomis Basin Area - Park Dedication Fees	CC12069	Loomis Basin Park Dedication Fees Area #7
		CC19469	Loomis Basin Park Dedication Fees Area #7B
FD13307	Rocklin Area - Park Dedication Fees	CC12070	Rocklin Park Dedication Fees Area #8
		CC19470	Rocklin Park Dedication Fees Area #8B
FD13308	Roseville Area - Park Dedication Fees	CC12071	Roseville Park Dedication Fees Area #9
		CC19471	Roseville Park Dedication Fees Area #9B
FD13309	Granite Bay Area - Park Dedication Fees	CC12072	Granite Bay Park Dedication Fees Area #10
		CC19472	Granite Bay Park Dedication Fees Area #10B
FD13310	Sheridan Area - Park Dedication Fees	CC12073	Sheridan Park Dedication Fees Area #11
		CC19473	Sheridan Park Dedication Fees Area #11B
FD13311	Dutch Flat Area - Park Dedication Fees	CC12074	Dutch Flat Park Dedication Fees Area #12
		CC19474	Dutch Flat Park Dedication Fees Area #12B
FD13312	Dry Creek – West Placer Area - Park Dedication Fees	CC12075	Dry Creek – West Placer Park Dedication Fees Area #13

Department of Parks and Open Space  
Funds and Cost Centers  
Attachment A

FUND	FUND TITLE	COST CENTER	COST CENTER TITLE
FD13312	Dry Creek – West Placer Area - Park Dedication Fees	CC19475	Sabre City Park Dedication Fees Area #13B
FD13313	Bear River Area - Park Dedication Fees	CC12076	Bear River Park Dedication Fees Area #14
		CC19476	Bear River Park Dedication Fees Area #14B
FD13314	Ophir / Newcastle Area - Park Dedication Fees	CC12077	Ophir Newcastle Park Dedication Fees Area #15
		CC19477	Ophir Newcastle Park Dedication Fees Area #15B
FD13315	Serene Lakes Area - Park Dedication Fees	CC12078	Serene Lakes Park Dedication Fees Area #16
		CC19478	Serene Lakes Park Dedication Fees Area #16B
FD13316	Park Dedication Fees County Wide	CC12020	Park Dedication Fees Countywide
FD13317	Placer Vineyards Neighborhood Park Dedication Fees Fund	CC19479	Placer Vineyards Neighborhood Park Dedication Fee - Area #17N
FD13318	Placer Vineyards Community Park Dedication Fees Fund	CC19480	Placer Vineyards Community Park Dedication Fee - Area #17C
FD13319	Riolo Vineyards Regional Recreation Contribution Fund	CC19481	Riolo Vineyards Regional Recreation Contribution - Area #18
FD14517	Granite Bay L & L District	CC12008	Granite Bay Lighting & Landscape District
FD14534	CSA 28 Z06 Sheridan N/Ent	CC12052	CSA28 Z06 Sheridan Rec Park
FD14535	CSA 28 Z09 Dutch Flat Rec	CC12049	CSA28 Z09 Dutch Flat Recreation
FD14537	CSA 28 Z11 Sabre City Rec-Lnscp	CC12021	CSA28 Z11 Sabre City Rec Landscaping
FD14543	CSA 28 Z34 Spring Meadows	CC12053	CSA28 Z34 Spring Meadows Pks
FD14564	CSA 28 Z62 Quail Oaks #3	CC12022	CSA28 Z62 Quail Oaks #3 Landscaping
FD14567	CSA 28 Z65 Grosvenor Downs	CC12023	CSA28 Z65 Grsvnr Landscaping
FD14569	FD14569 CSA 28 Z67 Quail Oaks #1	CC12024	CSA28 Z67 Quail Oaks#1 Landscaping
FD14570	CSA 28 Z68-3 North Park/Dry Creek	CC12050	CSA28 Z68 3 Dry Creek Rec
		CC12054	CSA28 Z68 North Park
FD14577	CSA 28 Z77 Stratford Downs	CC12025	CSA28 Z77 Stratford Downs Landscaping
FD14581	CSA 28 Z82 Pheasant Grove	CC12026	CSA28 Z82 Pheasant Grove Landscaping
FD14584	CSA 28 Z87 Atwood Ranch	CC12027	CSA28 Z87 Atwood Ranch Landscaping
FD14607	CSA 28 Z120 Granite Bay	CC12028	CSA28 Z120 Granite Bay Landscaping
FD14619	CSA 28 Z147 Applegate Park	CC12055	CSA28 Z147 Applegate Park
FD14627	CSA 28 Z158 Douglas Ranch	CC12029	CSA28 Z158 Douglas Ranch Landscaping

# Department of Parks and Open Space

## Funds and Cost Centers

### Attachment A

<b>FUND</b>	<b>FUND TITLE</b>	<b>COST CENTER</b>	<b>COST CENTER TITLE</b>
FD14631	CSA 28 Z162 Squaw Valley Park	CC12056	CSA28 Z162 Squaw Valley Park
FD14637	CSA 28 Z169 Dry Creek Park	CC12057	CSA28 Z169 Dry Creek Park
FD14648	CSA 28 Z184 Bickford Ranch Parks	CC12058	CSA28 Z184 Bickford Ranch Parks *
FD14655	CSA 28 Z194 Martis Valley Recreation	CC12051	CSA28 Z194 Martis Valley Recreation
FD14657	CSA 28 Z196 Alexandria Estates Landscape	CC12032	CSA28 Z196 Alexandria Estates
FD14750	PV Park and Recreation District Operating Fund	CC19197	PV Park and Recreation District
		CC26001	Placer Vineyards Maintenance & Operations CFD
		CC26002	Placer Vineyards Community Park Dedication Fees – Area #17C
		CC26003	Riolo Vineyards CFD
		CC26004	Riolo Vineyards Park Dedication Fees – Contribution to Regional Rec – Area #18
		CC26006	Placer Vineyards Neighborhood Park Dedication Fees – Area #17N

\*CC12058 is in the process of dissolving.